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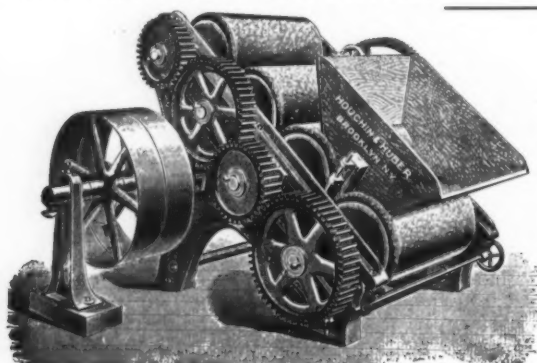
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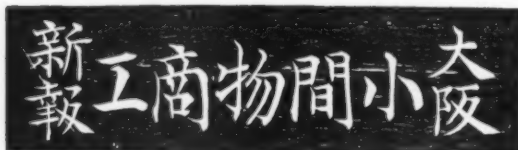
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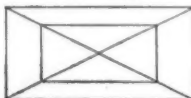
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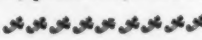
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THE AMERICAN PERFUMER

AND

ESSENTIAL OIL REVIEW

TWO DOLLARS A YEAR
TWENTY CENTS A COPY

NEW YORK, DECEMBER, 1907.

Vol. II, No. 10.

THE AMERICAN PERFUMER
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PERFUMER and ESSENTIAL OIL REVIEW is the OPEN FORUM for
each and all in the Trade.

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Our sincere wishes go out to all our readers for a very
Merry Christmas and a Happy and Prosperous New
Year!

ALL AT THE END.

The merchant who sums up the results of the last year
may be puzzled to account for the last three months, be-
cause they have been exceptional in many ways. Business,
in most lines, had been phenomenally good up to and
including the month of October. All at once it dropped.
The reason was very simple—the people were in a panic.
Never before has the effect of confidence been more plainly
exemplified. It was well known that crops were good,
prices were never better, and the country generally was
most prosperous. Yet, as if at the word of a conjurer a
thrill of distrust passed through the people, there was a
sudden congealing of money, and in panic, banks refused
to loan money, merchants refused to buy goods, every one
began to hoard, and all business was paralyzed. The
result seemed portentous, but actually did not amount to so
very much. A certain amount of business was lost, which
will never be made up, but we are strong enough to stand
this temporary loss.

Now that confidence is slowly being regained the busi-
ness world feels as if there had been a good house-clean-
ing, and the consequences must be healthful.

We know where we are; we know what is trustworthy
and what is not to be trusted, and we look forward most
hopefully to what is to come.

With an abiding faith in the power of the country to
regain lost ground and a strong feeling that the recovery
will come promptly, we look forward to 1908 with hopeful-
ness and confidence. We are sure that there will be a
speedy return to normal business conditions, because the
strength and wealth of the country warrant it.

In this issue will be found the following papers read and
discussed at the recent general meeting of the A. E. M. A.;
"Make-Up of a Label," by Mr. H. D. Mann, of Syracuse,
N. Y.; "Extracts and the Internal Revenue," by Mr. A.
Bastine, President of the Association, and "The Federal
Food Standards," by R. O. Brooks. Following President
Bastine's paper will be found a communication from Dr.
Baer, which would have undoubtedly been very well re-
ceived at the meeting had it arrived in time.

Other papers read at the meeting will appear in early
issues.

THE PERENNIAL QUESTION.

The first impulse of every man who believes his rights to have been invaded by another is to fight. When a number of men having a common interest are attacked it is but natural that they should pool their interests for common protection and retaliation.

This is just the situation that has been developed by the Federal Pure Food and Drug Laws. We say *developed*, because many of our readers have had the laws of their respective States to deal with for many years; but as practically all are engaged in interstate commerce the Federal question dominates the situation.

Among the newer associations formed for the protection of mutual interests is the American Extract Manufacturers' Association, which saw light just about a year ago.

This Association has been very active, especially in regard to the matter of standards, and their position has been regarded by some in possibly the wrong light. At the recent general meeting one member, so strongly impressed by the danger of misunderstanding, offered a resolution committing the Association to a general approval of the Pure Food Laws, and limiting criticism to the manner in which these laws are being enforced. In spite of this the impression has gone abroad that the Association is opposed to pure food legislation of all kinds, and those who heard the addresses delivered by Messrs. Miller and Spencer were likely to derive the same impression.

The main objection is *Standards*, such as laid down in Circular No. 19, and particularly those relating to flavoring extracts. These standards were authorized by the Act of Congress approved March 3, 1903, and were established December 20, 1904, and March 8, 1906. On June 26, 1906, they were submitted in amended form to the Secretary of Agriculture and approved by him on that date.

The question as to whether these standards are legal or not is one that may well be left to the courts for determination; and every manufacturer should recognize the fact that he faces a *condition* and not a *theory*. The Government is proceeding against makers of extracts whose products do not conform to these standards and the thing to be done, therefore, is to comply with them while seeking amendment of those standards that seem to be unfair. Any case of alleged violation of these standards will serve as a test which may be carried to the highest courts for final adjudication, and the constitutionality of the law and of the standards settled.

With particular reference to the standards that are claimed to be too high—such as lemon extract—the critics hold that it is not commercially practicable, in view of the fact that a 5% solution of lemon oil in "alcohol of proper strength," viz., 80%, will always become cloudy when subjected to the low temperatures that prevail during the winter. The same is true in the case of vanilla extract when 12.8 ounces of beans are used to the gallon. Granting these contentions, it would seem to be the part of wisdom to bring these allegations forcibly to the attention of the Department of Agriculture, by shipping to Washington, during the next month or so, a number of samples of extracts made according to the standards.

Referring to paragraph No. 4 of the foregoing, we desire clearly to outline one of the main points of contention.

It is held by various members of the Association, and others, that in view of the fact that the Department of Agriculture was authorized to make standards of *purity* only, their action in including so-called standards of *composition* is illegal. In order to learn the attitude of the Department we consulted a prominent official, who explained that the departmental definition of the word *purity* covered the *percentages of composition*; so that a lemon extract, for instance, containing only 4% oil lemon is held to be *impure*.

Prophecies are being very freely issued as to the probable action of the courts in construing these contentions; but what the manufacturer wants is some helpful suggestions for meeting the conditions as they exist.

The appointment of committees to formulate plans for uniform labeling; percentages of alcohol in extracts, etc., is a step in the right direction.

THE DECLINE-CLAUSE CONTRACT.

If there was ever a condition in any line of business that seemed to call more insistently for reform than that which is indicated by the above title, one would have to look far and wide to find it.

From very simple and plausible beginnings this practice has grown till it has assumed proportions that make it almost uncontrollable. True, nothing more than harmonious co-operation among importers is needed to put an end to it, but there seems to be no warrant for believing that any thorough concerted action will be brought about, save through a wholesome recognition of the fact that all must stand or fall together. European producers will not extend similar protection to American dealers, so the latter are *gambling at their own risk* in extending the strong right arm of a parent, so to speak, in relieving the buyer of all need to study market and crop conditions.

In the interest of *buyers* of essential oils, we call attention to the situation, for no sensible business man will contend that it is reasonable, sensible, equitable or business-like to expect a seller to make a contract against his own interests! Is it unreasonable to suppose that some of the sophistication in oils has been due to an attempt on the part of the buyer to drive too hard a bargain?

Many manufacturers seem to have the idea that there are enormous profits in raw materials—that the dealers and producers are skilful rogues—and the poor buyer is justified in playing both ends against the middle in clubbing down prices, exacting one-sided conditions, etc. We hold no special brief for either side, but we fail to see where the interests of the manufacturer are permanently advanced under the present status of affairs.

Suppose, for instance, a seller of essential oils makes a contract to deliver 1,000 pounds of an oil at \$1.60. If he covers himself at \$1.50 he stands to make 10 cents a pound. Should the market go down to \$1.40, the buyer will expect to get the benefit of the decline. Should the seller, expecting a decline, wait to cover himself and buy at \$1.30, why should the buyer get the benefit of the dealer's business acumen, capital, etc.?

Under all circumstances the buyer has everything on his side—a case of "Heads I win; tails you lose."

Every unhealthy condition *must* be remedied sooner or later—the sooner the better—and we are glad to see that there is some approach to unanimity on the part of the concerns whose statements are quoted in these columns.

THE OPINIONS.

In response to our inquiries, embodied generally in the following questions, some of the leading essential oil houses of New York have authorized us to quote them as below. We asked:

1. What is your attitude regarding the decline-clause contract?
 2. What policy do you intend to pursue?
- The answers are given herewith:

W. J. BUSH & Co., LTD.—“We are distinctly unfavorable to the practice of giving protection against decline in ordinary merchandise. J. M. BUSH.”

ANTOINE CHRIS.—“We are in favor of a unanimous movement to exclude benefit-of-decline-clause in contracts for Messina essences. W. B. ROBESON.”

DODGE & OLCOTT Co.—“We have discontinued protection against decline in regard to Messina essences. C. BEILSTEIN.”

P. R. DREYER & Co.—“I am in favor of abandoning the decline-clause, and will be glad to join an agreement to eliminate this evil, especially with regard to Messina essences. P. R. DREYER.”

FRITZSCHE BROTHERS.—“We are in favor of doing away with the decline-clause. F. E. WATERMEYER.”

T. H. GROSSMITH.—“I am absolutely opposed to the practice, which I consider unbusinesslike and inconsistent. T. H. GROSSMITH.”

HEINE & Co.—“This form of contract is unjust because it works only one way. It ought to be done away with, and we will be glad to join in a general agreement to eliminate it. F. E. TOENNIES.”

A. KLIPSTEIN & Co.—“We are against the decline-clause contract in Messina essences. F. L. WASHBOURNE.”

J. B. HORNER.—“We are not entering any contracts for 1908 with protection against decline. It is unreasonable and unfair. This is one of the abuses that has entered the trade through over-keen competition. J. MATHIAS.”

INNIS, SPEIDEN & Co.—“A contract containing the decline-clause we have always considered unjust. Any concerted movement to make contracts invariably without protection will have our support. C. C. SPEIDEN.”

GEORGE LUEDERS & Co.—“We would be pleased with an understanding to refuse to accept decline-clause contracts, especially in Messina essences. Recently we adopted the

practice of giving a limited protection against decline as an intermediate measure, waiting to see what others would do.

GEORGE LUEDERS.”

MAGNUS, MABEE & REYNARD, INC.—“Our views relating to the question of inserting the clause ‘Protection in case of a decline in price,’ as applied to contracts for import merchandise, are very decided in the negative.

“We have for the past two years been gradually eliminating this clause from our contract and shall continue to take this position in the future. The rules and law of business are that a contract, to be binding, must be equitable to all parties concerned. There is no equity in such a contract.

“It would be decidedly to the benefit of the buyer, as well as the seller, to make short-time contracts for actual requirements at a fixed price, thereby eliminating all chances of misunderstanding as to the value of the article at the day of shipment.

“The basis of the majority of contracts that are sold at the present time has been with the above-said clause—‘Protection in case of a decline’—which has always been in favor of the buyer.

“The majority of the European houses have long since eliminated this condition and apply it only to some few chemicals that are under absolute control, and a few other manufactured items where the raw material is controlled or contracted for. P. C. MAGNUS.”

J. MANHEIMER.—“For many years we have avoided making contracts, as far as possible, especially those containing the debated clause. If we are to speculate in future values we want to get the benefit ourselves. J. MANHEIMER.”

NATIONAL ANILINE & CHEMICAL Co.—“We are opposed to the practice because it is not fair to the seller; and such a contract is not legal. We are refusing to make contracts of this kind for all oils. I. F. STONE.”

ROCKHILL & VIETOR.—“We are absolutely opposed to decline-clause contracts on principle. CLAYTON ROCKHILL.”

ROURE-BERTRAND FILS.—“We do not think that decline-clause contracts are in line with legitimate business, or in the best interest of consumers. We have not and will not make such contracts for Messina oils.

“A general agreement to eliminate this feature would be the right step, and we certainly would welcome a conference on the subject. EDWIN H. BURR.”

ARTHUR A. STILWELL & Co.—“We are in favor of cutting out the decline-clause. C. R. MEEHAN.”

UNGERER & Co.—“This practice has been ridiculous from the start. Several years’ close association with producers has convinced us of the folly. It is impossible for European producers to protect American dealers, so the latter have no warrant for continuing the practice. We would be glad to see importers and dealers agree to stop it. W. G. UNGERER.”

THE FEDERAL FOOD STANDARDS AND OFFICIAL TESTING METHODS.*

BY R. O. BROOKS, B. SC., CONSULTING FOOD INSPECTION EXPERT, 191 FRANKLIN STREET, NEW YORK CITY.

As a consulting food and drug chemist specializing in food inspection work and as a former State chemist in two rather active inspection States, I have been asked to make a few remarks concerning the origin, legality and scope of the U. S. official food standards and the official analytical or testing methods called for in the Federal Food Law regulations.

At the very outset let me point out that, contrary to the general opinion in trade circles, both of the subjects under discussion are quite independent of, antedate and very properly are not mentioned in, the so-called Federal Food Law of June 30, 1906. The latter merely specifies that the Secretaries of the Treasury, Commerce and Labor and Agriculture *shall make regulations for carrying out the intent of the act, i. e.,* to prevent adulteration and misbranding; and that part of the work dealing among other things with the analysis of samples, decision as to adulteration or otherwise and institution of prosecutions is naturally entrusted to the Secretary of Agriculture, who in turn has delegated his duties to the Board of Food and Drug Inspection, the chairman of which is our erstwhile "Autocrat of the Breakfast Table," Dr. Wiley, chief of the Bureau of Chemistry of the U. S. Dept. of Agriculture.

Now, as just said, the analysis of samples and decision as to purity or otherwise rests with the Food Analysis Division of the Bureau of Chemistry of the Department of Agriculture, and necessitates among other things standard and uniform methods of analysis for use in all branch laboratories (and I will add, in private testing laboratories doing work for the food trade, hence the name I have chosen for my laboratory), and secondly, standards (legally official if possible), by which the purity or impurity, normal or abnormal quality can be uniformly judged.

Through the thorough preparation for inspection work allowed by the 25 years of repeated killing of food laws and through Dr. Wiley's foresight, both of these requirements were nearly completely provided, for the work of enforcing the Federal Food Law, when at last the same became a reality.

For fifteen years or more, the "Association of Official Agricultural Chemists," comprising all the government and State chemists, of which Dr. Wiley is permanent secretary and general prime mover, have been holding annual conventions and officially adopting, after several years' study, trial and improvement in each instance, standard and accurate methods of food analysis. These methods have been published from time to time as Department of Agriculture bulletins, have been used by the

more advanced State food inspection workers, and of course were immediately called for under the regulation (No. 4) dealing with methods of analysis issued by the three Federal departments in charge of the enforcement of the Food and Drugs Act.

The subject of food standards is of more recent development and from the historical-legal standpoint antedates and has just as firm a legal basis or legislative authorization as the Federal Food Law itself, and as such standards for judgment of purity are necessary for carrying out the U. S. Department of Agriculture's share of the work of enforcing the law, the standards as now published in Circular 19 of the Bureau of Chemistry and authorized by Congress as we will see, were naturally adopted.

There has been more or less talk in various trade and even legal circles, to the effect that the standards as proclaimed in Circular 19 had no legal standing. Anyone familiar with the history, etc., of these standards could not make such a statement, as the legislative authorization for the same comes direct from Congress itself. By an act approved June 3, 1902, Congress authorized the Secretary of Agriculture to establish standards of purity for food products and nine months later (March 3, 1903) specifically authorized him to consult with the food standard committee of the aforementioned "Association of Official Chemists" (of which Dr. Wiley is a member, and my associate in Pennsylvania, Dr. Frear, is Chairman) to establish such standards and determine what are adulterations therein for the guidance of various officials and courts of justice concerned in food inspection work.

After several provisional partial schedules had been prepared and hearings held at which the representatives of the trade especially concerned might present their views, Circular No. 10 of the Secretary of Agriculture's office was issued under date of Nov. 20, 1903, wherein was proclaimed (citing the above-mentioned authority conferred by Congress) certain standards of purity for meat and meat products, milk and its products, spices and cocoa products, together with their precedent definitions "as the official standards of these food products for the United States of America."

By annual appropriations provision was made, by the three succeeding Congresses, for extending and making as complete as possible this work of standardization and during that time the committee was constantly engaged in compiling data (having analyses made when necessary) on the chemical composition of foodstuffs, completing and revising standards until at present the schedule is in a nearly complete and final form. Numerous but usually poorly attended public hearings have been held,

* Address before the recent convention of American Extract Manufacturers' Association.

provisional schedules sent to interested manufacturers and by circulars superseding the original proclamation (No. 10) the amended and completed standards have been officially proclaimed. As to their legal standing then there is no question.

The portion of the standards particularly concerning and interesting those assembled here to-day is of course that referring to flavoring extracts and constituents of the same. The standards for the latter are really plainer than those for the former, viz.: the extracts themselves. The greatest stumbling block of all (it was evidently an oversight) is the neglect to state the strength of alcohol that must be used in making, or found in the finished product. The term "alcohol of proper strength," as given in the general definition of an extract, is very vague and has no definite legal meaning as far as I can see. In lemon and orange extracts this point adjusts itself, for in order to get 5 per cent. by volume of oil in solution, an alcohol of at least a certain strength must be used. But in vanilla and almond extracts for instance, the strength of alcohol to be used is not even implied, particularly as the foot note states that the extracts described and standardized, have no connection at all with U. S. Pharmacopœia preparations. This question must and probably will be settled by some test case soon.

(To be continued.)

LIQUID SOAP: AN ECONOMICAL FORMULA.*

By M. I. WILBERT.

Apothecary to the German Hospital, Philadelphia, Pa.

Many of the advantages that would accrue from the use of liquid soap, in hospital wards and in public places generally, are so self-evident that it will not be necessary for me to reiterate them at this time. The detergent properties of this form of soap, combined with the general sense of safety and cleanliness that must accompany the use of an absolutely fresh particle of soap at each using, are perhaps the more prominent among these evident reasons why, when once introduced, the use of liquid soap is destined to displace the cake variety in public lavatories and in practically all places where two or more persons are expected to use the same soap.

One of the objections to the more widespread use of liquid soap, even at the present time, is the comparatively high cost of this form of preparation, largely due to the cost of the ethyl alcohol necessary in making the solution.

Methyl alcohol, while cheaper, offers serious objections and its use, in view of the many reported cases of untoward results even from the inhalation or the external application of comparatively small quantities, is not permissible.

Being desirous of securing a liquid preparation with a minimum of alcohol, a series of experiments were inaugurated that resulted in the apparent discovery that a mixture of soda and potash soaps is much more soluble in water and much more stable, in any given dilution, than either one of its constituents.

* Read at the fifty-fifth annual meeting of the American Pharmaceutical Association, held at New York, N. Y., September, 1907.

Elaborating on this discovery, we have devised a formula that produces a uniformly satisfactory product, and one that, made from purified cotton-seed oil, will not cost more than fifty cents a gallon, buying in quantities such as an ordinary retail druggist would be likely to use.

The formula now in use is as follows:

Sodium hydrate	Gm. 40
Potassium hydrate	Gm. 40
Cottonseed oil	Cc. 500
Alcohol	Cc. 250
Distilled water, a sufficient quantity to make.....	Cc. 2500

In a suitable container, preferably a glass-stoppered bottle, dissolve the potassium hydrate and the sodium hydrate in 250 Cc. of distilled water, add the alcohol, and then add the cotton-seed oil in three or four portions, shaking vigorously after each addition. Continue to agitate the mixture occasionally, until saponification has been completed. Then add the remaining portion of distilled water and mix.

The only precautions that are at all necessary is to use U. S. P. grade of ingredients, and to be sure that saponification is complete before adding the remaining portions of the distilled water. The water used must be absolutely free from soluble salt of the alkali earths or the heavy metals, and for this reason should be, preferably, freshly distilled.

The resulting preparation not being official, the pharmacist is at liberty to modify the formula to suit his own individual taste or the preference of his customers. The soap can, of course, be readily made more alkaline and it can also be made with an appreciably smaller quantity of the alkali.

For general use as a toilet soap it would, of course, be necessary to give it some distinctive odor. This can best be accomplished by replacing a portion of the water with distilled extract of witch hazel, rose water, or orange-flower water, or, by adding the necessary perfume, spirit or essential oils to suit the individual taste or need. A satisfactory odor, and one that offers a good talking point, might be secured by using the mixture of essential oils used as the flavoring ingredients of the Alkaline Antiseptic of the N. F. or the Liquid Antiseptic of the U. S. P.

These few suggestions should suffice to indicate that there is practically no limitation to the possibility of varying the resulting composition or the odor of this soap, and the price at which it can be produced, even in small quantities, should be an incentive for retail pharmacists to develop a demand for a preparation of this kind and to supply the resulting wants of his customers himself.

THE JAMESTOWN AWARDS.

The awards at the Jamestown Exposition, announced November 22d, of interest to our readers, are as follows:

Gold Medals.

McCormick & Co. (Baltimore, Md.)—Clover Brand Flavoring Extracts.

E. McIlheny's Son (New Iberia, La.)—Extracts.

Silver Medal.

The C. F. Sauer Co. (Richmond, Va.)—Flavoring Extracts.

MAKE-UP OF THE LABEL.*

BY MR. H. D. MANN.

MR. PRESIDENT AND GENTLEMEN: We come together here to learn something. We come with difficulties which we are in doubt about, matters which are in doubt to us in the construction of our labels and in other ways we hope to come here and find out something. As I told the Committee, my knowledge on this subject was very limited; my business does not extend much outside of the State. I have had considerable information given me and considerable experience on the formation of a label for State use and also for shipping into Pennsylvania and Ohio, more especially into Pennsylvania, in regard to Federal law and Pennsylvania law.

I presume most of us are especially interested in the Federal law as foremost, because we come from different States; but we are also most of us probably here interested in New York State law quite largely, as this Association is made up, at least most of those present, from New York State manufacturers.

Now for the first point—a label for pure goods. Of course the Department at Washington made their standards as conforming to the United States Pharmacopeia, and as you know in vanilla that is 10%. I had a letter from Dr. Wiley (at least signed by Dr. Wiley), asking what would be the nature of, and as to how a label could be worded, for extracts that did not conform to United States standards. There is a point in that regulation applying to drugs but not foods in which it states that if the article is below the standard made by the United States authorities, that if the variation is so stated on the label that it does not become a misbranded product. I asked him if that also applied to vanilla, lemon and peppermint and other extracts of that kind and I had a letter saying that it applied also to vanilla or anything of that kind; in other words, vanilla made below 10% in strength would require statement that it was presumably three-fifths standard strength. Of course, the standards have not been enforced, but it is a question if they won't be enforced in some kind of shape. That question might be interesting to you gentlemen, as perhaps you did not know that to have vanilla marked pure it must be 10%, and to be exactly legal it would have to be so stated on the label.

Another question which comes up is that after October 1st any bottle sent out must be labeled entire by a label and contain no sticker. In reading over a recent decision I notice that that has been modified; that we can continue to use stickers to the same extent providing nothing is on the label which is contrary to law. For instance, in one provision it requires that peppermint, wintergreen and ginger when considered medicines must have alcohol percentage, while most of you have labels prepared without relation to alcohol percentage and perhaps we have been using stickers. In that case we may keep on using the stickers as long as there is nothing on the label contrary

to the sticker. The same is true in other instances right along that line.

Another question that comes up in regard to pure and compound extracts—that is the matter of fictitious names. A good many manufacturers put out extracts under different names; Van Duzer and Leggett of New York, and Harris of Boston, have two or three different labels. I understand that those labels will not go outside of the State, although by inquiry at Albany there is no objection at all, providing that company registers that name in its own name as doing business under that name. With the Federal law I understand that that regulation has no effect at all, as the manufacturers' name must be on package. As I understand it, any label that is gotten up must not contain any misleading device. For instance, I was using a product which I called Syracuse Baking Powder, because my firm name at that time was the Syracuse Extract Company; but the baking powder was made in New York. I was advised to change that name. I did change it, whether it was illegal I do not know, but I changed it because the goods did not come from the place named on the label. It is like lima beans that must come from Lima, as was said yesterday. In the matter of labeling a pure vanilla under the name of a special name, like Spearhead Vanilla, and all that kind of thing, there is no objection to that, providing there is nothing in it contrary to the actual make-up of the goods.

In the matter of New York State regulations we had quite a lot of correspondence with the Albany people. There is one clause in the matter of compounds or blends; the New York State law has in it one clause that a compounded article or a blended article must be labeled in such a way as to show the constituents and character. That clause is translated at Albany as meaning that the actual ingredients must be named on the label; in the case of vanilla, vanillin and cumarin must be named. The Federal Law does not include anything of that kind; you may simply say compound vanilla.

Dr. Stearns:

May I interrupt the speaker to ask whether he knows of the three cases now pending against members of this Association, because the word "Compound" was used?

Mr. Mann:

In this connection, if there are any other members who have cases pending against them, it seems to me they should immediately report those to the Secretary of the Association, and he will at once report them to the proper Committee for action. I think we can do very much better work together than trying to work alone. I think we will correct the situation by such action. So far as I can see, the cases just referred to are utterly without standing, and nothing will be established and nothing can come from it. I believe it is simply part of this great system of graft which is a part of this scheme. I don't think I

* Address before the recent meeting of the A. E. M. A.

am wrong when I say this *system of graft*. I believe that both of those cases are pending in Connecticut and my impression is that the other case came from Connecticut or Rhode Island. If you could get to the bottom of it, I think you would find our good friend in Connecticut, who is such a strong "pure foodist," and whose efforts are so highly appreciated by the Department of Agriculture who are paying him so much. At any rate, he gets an income from it. I doubt if he is able to establish a case or not. So far as personal feelings are concerned, I believe he has stated that he would like to see every manufacturer of flavoring extracts behind the bars. So far as establishing cases against anybody I do not believe he can do so. In fact, if our able attorneys who have spoken here have told us anything no such cases will be established. It is more a question of the hardship of being compelled to fight shadows, and that is what we have to fight, and it is for this if no other reason that we make the strong objection that we do to this pure food matter.

The question of fighting shadows or technicalities are all that we have had so far. We have had seven cases in Syracuse brought under the State law, and just as soon as the matter was explained the cases were dismissed.

There was a small technicality about the matter of terpene content, so called, which the Government did not understand at all, but they know more about now. Their claim was that lemon extract should be 5 per cent. because the Pharmacopœia announced that lemon "tincture" was 5 per cent.; and when they came to look into the matter to get a decision they found they had no ground to stand on. The New York State law made no standards whatever. It was said in Albany that if the extract contained 1 per cent. of oil—if it contained nothing but alcohol, lemon and water—that it was absolutely pure.

We tried to get the law amended at Albany last winter. There were seven different amendments put on, but they were either voted down or not signed, on the ground that the food law stands in too uncertain a position at the present time to make any changes. We will wait until the Federal law is amended, which it is liable to be, and settle down to work to amend the New York State law as may seem wise.

Dr. Eckert:

A minute ago you said that an article could be labeled "compound" or "imitation." Would it be necessary to print the formula as well?

Mr. Mann:

A substitute for vanilla flavoring would, I think, comply with the food law without the formula.

Dr. Eckert:

To take that label, would you say vanilla "substitute" or "imitation"?

Mr. Mann:

We are against the word "imitation." We would prefer "artificial." There would be no imitation because there was nothing to imitate.

Dr. Stearns:

I was about to say that this question of labels is such a large one that it would be a good idea to defer the dis-

cussion of this question until some of the other features of the meeting are concluded. More and more will have to leave as the day progresses. After all, we shall never get through with this question of labels until we have a committee which shall formulate a series of labels which will be acceptable to all of us, and which will meet with the requirements of all State laws and the Department at Washington.

Dr. Eckert:

I think that that committee should formulate a set of labels, copies of which should be printed and sent to every member of this Association and that we will make no final decision until we receive the different reports from such members, and where there are differences those differences should be submitted again to the whole Association by vote; in that way we could get at what the majority think best to do. In any case the subject is a large one, and we have enjoyed this most interesting discussion. It was my suggestion that Mr. Mann come here and talk to you on this subject, remembering what he had said at our very first meeting; but at the same time, I do not think we should take up too much time from the other business trying to adopt a universal label because some States require the absolute formula now. Until we can arrive at something that the Association is willing to stand for we are practically wasting time in discussing this matter.

Dr. Stearns:

I wish to state that I do not believe that the States have any right or authority to require under the Constitution any such label, and that I shall propose in due time, with the advice of competent attorneys after they have given the subject the consideration which it deserves, that those unwarranted things shall not be done, and every dollar I possess may go for the defense, which is one of our Constitution probably. I don't think we ought to go too far. We have gone far enough in trying to conform to the ridiculous requirements of the Legislature in various States, and I say this for this reason: when we try to make our labels conform precisely to all conditions, they are no sooner printed than we find that there is some new requirement made. It is perfectly clear to me, whether intentional or otherwise, that the food officials apparently seem to think they are in business for the purpose of harassing manufacturers of American food products.

Dr. Eckert:

I fully agree with Dr. Stearns that this will be the proper mode of proceeding in this matter. But the holidays are approaching and manufacturers would like to have a clear understanding of what they can do, an understanding which will partly clear the maze in which we are walking. We have in Secretary Wilson at Washington a most delightful gentleman, one you can depend upon. I can say without any doubt or question, that any one who has conscientiously labeled a product which he is making, and it is shown to the Secretary himself, *not through Dr. Wiley*, that the authorities will be advised to dismiss the case for the reason, as Mr. Claus and Dr. Stearns will bear me out, that Secretary Wilson is a thoroughly honest and conscientious

(Continued on page 183.)

EXTRACTS AND THE INTERNAL REVENUE.

BY A. J. BASTINE.

I wish to say a few words in reference to the application of the Internal Revenue Laws to the manufacturers of extracts. I just want to say these few words in order to bring it before the consideration of the different members of our Association to see what they think in regard to the matter.

It has often been remarked to me that the number of men selling extracts travelling through the country are more numerous than are the salesmen selling all other kinds of goods handled by the grocery trade. This I can readily believe, for we have the men sent out by the extract manufacturers, also the salesmen of the wholesale grocers, all doing their best to sell flavoring extracts. This makes a pretty strong force concentrated on an article which only has a limited consumption; besides all this, we have in nearly every town throughout the country men and women who put up extracts in their own homes and peddle them from house to house, also place them in the grocery stores on sale and take their pay from the stores in other kinds of groceries. These extracts are usually made by inexperienced persons, and are usually of the poorest quality, and this branch of the business, if it can be called a business, has, in my opinion, had a great deal to do with giving the extract manufacturer the reputation of making and selling inferior and adulterated goods.

I desire to make the further statement that before vanillin and coumarin were put on the market this state of affairs did not exist. For these various reasons I am a strong advocate of placing a tax on the manufacture of flavoring extracts and believe that if every manufacturer could be taxed a sufficient amount, it would be the greatest benefit that could possibly occur for the extract business, and would do more than anything else to raise the quality of extracts sold, and eliminate all the inferior grade of goods on the market. This is a question I would be glad to have the members of our Association consider, and if they think favorably of it, a plan might be adopted to bring about a change in the Internal Revenue Laws for the purpose of placing a tax on the manufacture of flavoring extracts.

If any of the gentlemen would like to discuss this question I should be glad to hear any of their views.

DISCUSSION.

Mr. Shearer:

It has been suggested that a tax of \$250 be imposed. Don't you think a smaller sum would answer all purposes? It seems to me that it would drive many small dealers out of business. For instance, a druggist who sold 10 cents worth of vanilla over the counter would have to pay the license, unless he already had one. We are wholesale druggists and have a large trade in extracts in Pennsylvania, Central Ohio, Virginia, North Carolina, etc. Now, if all had to pay the tax, that would be of benefit to us,

as it would stop many country people who make up poor stuff and peddle it from house to house.

Mr. Werner:

I think by making a better product and having our name on it, would be better than a tax.

Mr. Muchmore:

Mr. President—In regard to this question of taxes for the Extract Manufacturers it seems to me that it should be given very careful consideration, because in trying to overcome one evil we should be careful not to get into greater evils than this we are fighting at this present time. As some one has said, when the Internal Revenue Department find that extract manufacturers are liable to taxes, is it not probable that a State, City, etc., tax will also be levied on us at some time? In that way we would lose more than we can by the competition in trade by these people going round.

Dr. Stearns:

Mr. President, Gentlemen—The imposition of a revenue tax upon the Extract Manufacturers would require an act of Congress. It could not be done by any rules of any department, as you probably very well know. I think there are many points to be said in favor of that proposition. I believe with Mr. Bastine that it would be a good thing. I believe, however, that it is something for our further consideration, and that that statement requires no argument. I think that we have on our hands at the present time all that we could be expected to handle, but I am equally confident that the day is near at hand when our troubles with the Pure Food Laws, both national and state, will be over. If such representative associations as the American Extract Manufacturers' Association would do half what this body of 147 manufacturers of flavoring extracts have done in the last year, I promise you that not another year would roll by in which we would have to confront any conditions, either national or state, that would be to our disadvantage or against those principles of republican government for which we all stand. I think that it will be necessary for us, when we have disposed of these matters, and I think it will be very wise for us to continue to meet and to take up such questions as this question as to revenue tax, and I am positive that out of it will come good which will redound to the credit of every member of this Association. I would ask the secretary to read Treasury Decision No. 1251, which has been recently promulgated, and which covers the question of the imposition of taxes at St. Louis, which took place last summer, a copy of which was sent you at the time. I may add that you have one member in St. Louis of this Association who was called upon to pay the tax. He immediately communicated with the Executive Committee, and was advised by them to refuse to pay the tax regardless of consequences, which he did. He then proceeded

with a committee of this Association to Washington, and, acting as the Association, we protested against the payment of this tax. The amount assessed was \$450 or \$475. Every concern in St. Louis, every other concern, and there are four or five other extract manufacturers there who are not members of this Association, paid sums ranging from \$500 to \$1,200, and no better example of association work can be shown than the fact that our member was protected, while those who remain outside of the Association were unable to get relief. They have never yet and never will recover the money which they were illegally and improperly assessed. The secretary will read this somewhat lengthy decision. This will give you an idea of what we have to face now, and I commend it to your careful attention as likely to be of interest and benefit to you all.

Secretary:

Read as follows:

(T. D. 1251.)

ALCOHOLIC MEDICINAL COMPOUNDS.

Special tax required for manufacture and sale of alcoholic medicinal compounds which are not so medicated as to be unfit for use as a beverage and for the manufacture and sale of medicinal cordials, flavoring extracts, essences, and soda-water sirups which contain alcohol in excess of the quantity necessary to preserve the ingredients, extract the properties, or cut the oils and hold them in solution.

TREASURY DEPARTMENT,

OFFICE OF COMMISSIONER OF INTERNAL REVENUE,
WASHINGTON, D. C., October 12, 1907.

SIR:

This office is in receipt of your letter of the 13th ultimo, relative to the manufacture and sale in your division, the territory of which is almost wholly within the scope of local prohibition laws, of alleged medicinal alcoholic compounds, many of which on analysis by this office have been found to be suitable for use as a beverage.

In reply, you are informed that this office has for months had under investigation and careful consideration the question of the liability for special taxes of the manufacturers of and dealers in alcoholic medicinal compounds, malt extracts, flavoring extracts, essence, and soda-water sirups which, by reason of the nature or amount of drugs, or the unnecessary and excessive amount of spirits used in their manufacture, may be used as a beverage, and without immediate effect other than would follow the consumption of spirits, wine, or fermented liquor.

A purely legal rectifier or compounder is defined in the third sub-division of Section 3244, Revised Statutes, as—

Every person who without rectifying, purifying, or refining distilled spirits, shall, by mixing such spirits, wine, or other liquor with any materials, manufacture any spurious, imitation, or compound liquors, for sale, under the name of whiskey, brandy, gin, rum, wine, spirits, cordials, or wine bitters, or any other name.

It is evident that the decision regarding the taxability of those engaged in the manufacture and sale of essences, extracts, sirups, etc., must rest largely upon the meaning of the word "liquor." The word "liquor" is generally defined in law to mean any liquid or fluid substance, as water, milk, blood, sap, juice, and the like; under the internal revenue law, an alcoholic or spirituous fluid, either

distilled or fermented. As the term is used in the internal revenue sections relating to rectification and sale, no other meaning has ever been attached to it than a beverage with alcoholic content. It is difficult to see how any other meaning can be attached to it, and it is probable that no court would sanction any other. This proposition seems axiomatic.

That Section 3244, Revised Statutes, refers to the making of alcoholic beverages is further shown by the names used to indicate the product of the compounder, namely, whiskey, brandy, gin, rum, wine, spirits, cordials, or wine bitters. The rulings of this office from the very beginning have indicated the same idea; and the Federal courts, in construing these sections, have used the terms "beverages," "alcoholic drinks," "intoxicating liquors."

It has never been considered that the use of alcohol in making ink, varnish, perfumery, etc., constituted rectification, for the product of such compounding is not a beverage or a liquor. On no other ground can the manufacturers of these and other similar articles be exempt from the payment of the rectifier's tax.

It seems too plain for argument that Congress did not intend to have the manufacture of such articles considered rectification. In fact, the recent enactment of the denatured-alcohol law showed an intent to have such and many other articles manufactured without the payment of tax to the Government.

Medicinal articles are manufactured without the payment of a rectifier's tax under the authority of a special statute; but the office has ruled that this statutory exemption applies only to bona fide medicines—those spirituous or fermented alcoholic preparations so charged with medicinal agents as to render the compound non-potable. This late ruling classes all compounds containing distilled spirits and not sufficiently medicated to take them out of the list of beverages as rectified spirits, because they can be used as alcoholic drinks the same as the ordinary spirit beverage, without any medicinal effect other than that produced by the alcoholic content.

It would appear, therefore, that the same principle should be applied in considering the taxability of essences, extracts, and soft-drink sirups in their manufacture and sale, namely, if the alcoholic content of the compound is no more than that necessary to cut the oil or extract the desired active principle or principles from the added ingredient or ingredients and to hold them in solution, thereby rendering the product unfit for use as a beverage; or, in the case of flavoring sirups or fruit juices, if the alcoholic content is no more than sufficient to act as a preservative of the other ingredients, then the manufacture of such articles is not rectification, nor does their sale require the payment of special tax. Conversely, if the compound is such that it can readily be used as an alcoholic beverage for the sake of its alcoholic content, then it must be classed as a compound liquor within the meaning of the law relating to rectification and compounding, and the sale of such compound liquor will require the payment of special tax.

This view of the law removes from consideration the question of actual intent. The manufacture and sale of a compound liquor are the things taxed, and if any question of intent arises it is only the legal intent. If a prepa-

ration, for instance, is put out as a medicinal article, but is so prepared that the medicinal content is not sufficient to unfit it for use as the ordinary distilled or fermented alcoholic liquor is used, then, under the law of rectification and compounding, the intent must have been to produce a compound liquor, since that is the thing knowingly, really and actually produced. The one who sells such liquor, whether with intent to sell as a retail liquor dealer or not, becomes liable to the tax. The same reasoning must apply to the manufacture and sale of essences, extracts, sirups, and similar products for the manufactures of which spirits, wines, or other liquors are used.

It is true that some Federal courts have considered the questions of intent and of labeling as bearing upon the taxability of the manufacture and sale of the compounds here under discussion. But after a careful study of the law, the court decisions, and previous office rulings, this office is compelled to follow those decisions which take the opposite view. *United States v. Stafford*, 20 Fed. Rep., 720; 17 *Encyclopædia of Law*, 205; 36 *Internal Revenue Record*, 129; T. D. 19333. This construction of the law is fully justified also from an administrative point of view, for any other would either open the way to enormous frauds on the revenue, as experience has shown, or to the taxation of manufactures, which it was the evident intent of Congress not to tax.

The same general rule will apply to soft drink flavors where wines or distilled spirits are used for their own flavors mixed with simple sirups. If in the preparation of such flavors as claret or champagne phosphates only enough spirits is added to the sirup so that when diluted for use as a beverage there will be found but an inappreciable percentage of spirits, such a percentage as is usually disregarded when considering the taxability of a light fermented liquor, then no tax will be assessed for their manufacture or sale. The sirup thus prepared is not in itself an alcoholic beverage, and when diluted so as to contain less than one-half of one per cent. of spirits, it can hardly be regarded as such beverage.

Summing up, therefore, this office holds that special tax is required for the manufacture and sale of alleged medicinal alcoholic compounds, or for the sale of malt extracts manufactured from fermented liquors, the drugs used in the manufacture of which are not sufficient in amount or character to render the product unfit for use as a beverage; or, in the case of cordials, extracts, and essences, in which the amount of alcohol is greater than is necessary to preserve the ingredients, or to extract the properties or cut the oils, and hold same in solution.

Manufacturers of alcoholic medicinal compounds, malt extracts, flavoring extracts, essences, and soda-water sirups who wish to avoid liability for special taxes must satisfy themselves that their products are within the limits herein defined, and those who put out alcoholic compounds of doubtful medicinal value, or containing a questionable excess of alcohol, must do so at the risk of being required to pay special taxes for the manufacture and sale of same.

Respectfully,

JOHN G. CAPERS,
Commissioner.

Mr. J. O. Bender, Internal Revenue Agent, New Orleans,
La.

Mr. Muchmore:

I would like to make a motion that a committee be named by the Chair, to determine the necessary proportion of alcohol in the various flavoring extracts, such committee to report as soon as possible. Carried.

Dr. Eckert:

Would it not be well to extend the scope of this committee to have these gentlemen agree with the Commission when this determination is made, so that there would be a clear understanding what the requirements are? I think it would be a good thing when this has been agreed upon to submit it to the authorities at Washington by this same committee so as to enable them to certify our stand in this matter.

BLAKE-BAER CHEMICAL CO.

212 S. SEVENTH STREET,

ST. LOUIS, NOV. 12, 1907.

*Members of American Extract Manufacturers' Association,
New York, N. Y.:*

GENTLEMEN—I sincerely hoped to be able to be present in person and mention a few facts relative to the recent decision by the Treasury Department of the United States, regarding the Liability of Extract Manufacturers to Special Tax; as conditions will prevent my coming to New York, I will ask my colleague, Dr. Stearns, to read a few words to you I am sending on this subject.

The sum and substance of the decision is covered concisely by the following paragraph:

"Special tax is not required for the manufacture and sale of Flavoring Extracts, Essences and Soda Water Syrups, which do not contain alcohol in excess of the quantity necessary to preserve the ingredients, extract the properties, or cut the oils and hold them in solution."

The decision in itself would be a very fair one—for no extract manufacturer desires to use more alcohol than is absolutely necessary for the preservation, extraction or solution of the active flavoring principles or ingredients—if the Department had included in this decision that every extract manufacturer who did unknowingly use more alcohol than was necessary, would not be liable to a special tax until they were so notified, or have the different extract manufacturers submit a table of solubilities, so that having been approved by the United States Chemist, said table would be a guide to extract manufacturers.

The Commissioner of Internal Revenue, however, does not allow of any such safeguard to the extract manufacturers, but specifically states that the manufacturers of flavoring extracts, essences and soda water syrups, who wish to avoid liability for special tax, must satisfy themselves that their products are within the limits herein defined, and those who use a questionable excess of alcohol, must do so at the risk of being required to pay a special tax for the manufacture and sale of same.

Thus, you see, the decision as it now stands puts the burden of proof on the extract manufacturer, especially if any revenue district contains special agents who mistake their authority and the nature of their position, by interpreting their work to be one of persecution, rather than one of prosecution, and one of informing the honest taxpayer and citizen of his duties

The three principal points in this decision, however, for the extract manufacturer, are:

FIRST.—What constitutes enough alcohol to preserve the ingredients?

SECOND.—What constitutes enough alcohol to extract the flavoring properties? And,

THIRD.—What constitutes enough alcohol to cut the oil and hold it in solution?

To begin with the reverse order: "What constitutes enough alcohol to cut the oil and hold it in solution?"

FIRST.—The solubility of most of the essential oils in 95 per cent. alcohol, in 90 and 80 and 60 per cent. alcohol, and the various per cents of alcohol, have been thoroughly worked out. But, in the manufacture of extracts, we do not often use one or two of these oils, but in many cases as many as six and seven oils are used in the composition of a particular extract.

I might go into the eight or ten of these oils and their solubility more in detail; but one of you may just be called up to pay a tax for using alcohol in the solution of one of the oils that I might fail to mention; I therefore suggest that the following method be used by the extract manufacturers in determining how much alcohol they must need for the proper solution of these oils:

Take four (4) ounces of oil or oil mixture, cut in a half-gallon or a gallon of one hundred ninety (190) proof or 95 per cent. spirit and allow same to stand for twenty-four hours; the reason for that is, you may take any oil that has been previously cut in alcohol and apparently completely dissolved, and place same under the microscope, and you will find globules of oil floating around in the alcohol. In twenty-four hours the solution will have been effected. I would then take this half-gallon or gallon of alcohol, and add gradually a few ounces of water at a time, and when it produces a permanent slight cloudiness, stop; estimate the amount of water and alcohol used in the solution thereof, and use that as the alcoholic strength necessary for the solution of the oil or oil mixture; these tests, however, must be carried on at a winter temperature (that is the lowest winter temperature) to which these extracts would be subject in shipping to trade all over the United States.

You can thus see for yourself what a wide range of different per cents of alcohol would be necessary, if the law should hold that only enough alcohol should be used as to hold the oil or oil mixtures in solution, and that temperature should be taken to be at the working temperature of the chemical laboratory at Washington.

It is, therefore, essential and necessary that this particular point of solubility at different temperatures be brought to the attention of the Revenue Department at Washington. The solvent power of alcohol, for instance, is nearly double at 70° F. than at 50° F.

Regarding the second clause: The quantity necessary to extract the flavoring properties of roots, herbs or any other ingredients which may enter into the manufacture of flavoring extracts, would make this a very far-reaching clause and each manufacturer would have to work out his own standards. Take the question of Jamaica Ginger alone. The fluid extract of ginger U. S. P. is an extraction

with 95 per cent. alcohol, which must contain in 1,000 c. c. of the finished extract, the active principle of 1,000 grams of the drug; and another percolation of Jamaica Ginger might be made which would contain all the active principles which could be extracted in 50 per cent. alcohol; for flavoring purposes, this is the usual strength employed; the point that I wish to make is this, that in any percolation, if properly done, the alcohol and water would extract all that it could extract at that proof and temperature. But I need only call your attention to the fact that all of us try to extract our roots and herbs at a temperature about 70° F., and this extract when shipped must be able to keep clear and hold in solution these self-same flavoring principles when exposed to 30° F. Now, in the case of Jamaica Ginger, the solvent power of alcohol at 70° is 50 per cent. greater than at 60°.

Now, all manufacturers must have sufficient alcohol in their extract to discount this reduction of temperature during the cold season and he must also not use more alcohol than is necessary for extracting the properties and hold them in solution. In extraction of herbs, then, after you have made the extract under your ordinary conditions, allow it to stand at the winter temperature, so as to be sure the proof at which the extraction had taken place is sufficient to hold it in solution.

Regarding the first clause—that is, regarding preserving the ingredients when applied to syrups—I think that the 10 or 12½ per cent. spirits usually employed would be considered the maximum that could be used in said manufacture.

From what I have said you can see just what complications can arise from this decision, and I think that the American Extract Manufacturers' Association should appoint a Committee to enlighten the Commissioner of Internal Revenue regarding these matters, and before any trouble comes to the extract manufacturers that the decision be altered to cover the different formulas of each extract manufactured, and provide against any temperature changes to which extracts are always subject in transportation.

I sincerely hope that this matter will be thoroughly discussed by the members of the American Extract Manufacturers' Association in this session.

SAMUEL H. BAER.

On November 1st, Judge Newburger, sitting in Part V, Special Term, New York Supreme Court, rendered a decision in the trade-mark case of Andrew Jergens & Co. vs. John H. Woodbury and Woodbury-McGrath Co. Suit had been brought to compel the defendants to stop using the name "Woodbury" in connection with toilet soap, toilet preparations, etc.

In June, 1901, John H. Woodbury and the John H. Woodbury Dermatological Institute sold to Jergens & Co. their trade-mark privileges for the sum of \$212,500. In November, 1906, Woodbury placed "Woodbury's New Skin Soap" on the market, and hence the suit.

Judgment was given for the plaintiff.

EXTRACT OF VANILLA—VANILLA BEANS.

By E. J. KESSLER.

VANILLA BEANS.

The bean-producing plant is a climbing parasite, the *Vanilla planifolia* of Andrews, according to the United States Pharmacopœia; but the bean of commerce is derived from various species of the genus *Vanilla*, according to our pharmaceutical writers. It is a native of Mexico, the West Indies, South America, the Bourbon Isles, chiefly the Comores group, Reunion, Seychelle, Mauritius, and Madagascar, and is cultivated in the East Indies. That found on the market is of various kinds as to name and quality. We have the Mexican, Bourbon, imitation Mexican, Tahiti, Guatemala, Vanillon or Wild Vanilla, the last named differing most from others in appearance, flavor, etc. In quality we find quoted ordinary; fair; good; prime; extra; split; cuts; broken lots of mixed lengths; and powdered with 50 per cent. of sugar.

Thus we have various grades, from which no one can fail to find his liking, either in price or quality. The Mexican grades are, without exception, the best and most desirable known to the trade. Next in order come the Bourbons, South Americans, etc. The marked characteristics of the Vanillon or Wild Bean is the large percentage of coloring matter and strong, pungent flavoring principles contained. The Vanillons and the Tahitis at best are not to be recommended, as they have little in them to commend on account of the large percentage of mucilaginous and gummy matter contained, which is objectionable. The question of length as to value appears now to be ignored by some of the larger buyers, on the principle that the mere length of the bean has no more to do with its flavor or flavoring qualities than the length or breadth of a man decides his mental or moral qualities; but as station, culture and education all play their part in the formation of character, so soil, climate and cultivation establish the quality of the fruit under consideration.

In purchasing vanilla beans it is almost a necessity to take them on trust as to quality, although one is usually expected to pay for them in cash. A thoroughly competent judge of vanilla beans is rarely found in the person of the extract manufacturer; therefore, in buying vanilla beans one should try to deal with the most reliable concern of whom he has knowledge. To be candid, and speaking as a manufacturer, we need more knowledge on the relative value of this valuable fruit. All we are now sure of in purchasing are the price and the length of the beans.

The maximum result from any vanilla cannot be obtained unless the bean is at least one year old, and if the manufacturer would carry his beans that length of time before using them, he would fully make up the loss of interest by the strength and quality of the extract.

EXHAUSTION OF THE VANILLA BEAN.

The formula to be followed or the particular process to be adopted does not appear to be of such importance as that the complete exhaustion of the bean be secured, the work be well done, whether by percolation, maceration, digestion or a combination of the three. The vanilla bean is ranked among the most difficult substances from which to extract its virtues, especially by percolation alone. The proper menstruum, of course, will be the one that intelligent experiment has demonstrated the most perfect to exhaust and preserve the important principles. Vanilla extract differs from most of the other important extracts in its source, being made direct from the aromatic substance in its crude or natural condition; also in that it does not depend on a volatile oil for its virtue. This fact, together with experience, has conclusively proven that "time" is a valuable factor in the complete ripening of this popular extract. One may demonstrate this by comparing a recent product with one made under similar conditions a year old. This theory is accepted among the manufacturing perfumers as a stubborn condition as to the extract of musk, etc.

REDUCING BEANS.

1. Pass through, preferably, a John E. Smith's Sons Co. (Buffalo, N. Y.) vanilla bean chopper. This machine cuts the beans and does not crush them, thereby not heating the beans, which is a great advantage. An Enterprise meat cutter (hand or belted power) may be used with a very fine perforated disk, with knife cutter on outside of disk.

2. Cut into small pieces and place in a mustard pounder with clean, sharp sand or glass; this operation is the "mortar and pestle," operated mechanically.

MENSTRUUM.

The United States Pharmacopœia directs a menstruum composed of two parts alcohol and one part water by weight. This is considered by many as being too strong in alcohol, and is substituted by the use of diluted, or 50 per cent. each. Again, the use of glycerine has many supporters, while others, including such eminent authorities as Dr. C. P. Nicholls ("Monograph on Flavoring Extracts," by Harrop), writes as follows: "A mixture of cologne spirits, water and glycerine has been tried, but I have not found the addition of glycerine an improvement." The proper menstruum to be selected will be governed by the character of the beans you are to operate upon; as a general rule the 50 per cent. menstruum will give excellent results with the Mexican and all other grades not containing an excess of mucilaginous principle, while with the latter grade of goods a menstruum composed of three parts alcohol and two parts water will in most cases be found

the most desirable for separating the objectionable mucilaginous principle from the solution, for unless this precaution is taken you will have a mass that will be very difficult to clarify. When in receipt of a new shipment of beans it is advisable to experiment in a small way with different strengths of menstruum and select the one in which the suspended matter has been thrown out of solution, thus facilitating the clarifying operations. As a general rule the finished product will stand diluting with any quantity of water desired.

Another method of separation is as follows:

Beans ground fine.....	10 pounds.
Water (boiling).....	6 gallons.
Cologne spirits.....	6 gallons.

Add two gallons of boiling water to the beans in a well-covered receptacle, macerate for twenty-four hours, next add another gallon of water (boiling), separate in a close mesh bag, and wash out with three more gallons of boiling water. After cooling, add to the water solution six gallons of spirits, agitate and allow the precipitation to proceed, and when complete decant the clear solution, filter the remaining and add the total as a portion of the menstruum.

The manufacture of extract of vanilla by percolation only is not as practicable as mechanical maceration, or a combination of both. The reason for this lies in the fact that it is quite impossible to pack a percolator in such a manner that the resistance throughout the entire mass is equal, and as liquids will follow the path of least resistance it is but fair to presume that the operation does not guarantee any degree of accuracy as to the thorough exhaustion of the mass. Percolation can only be recommended in cases where the beans have been previously subjected to mechanical maceration.

Prepare a sound alcohol barrel (free from glue), with an air-tight hand hole plate (tinned) with a diameter of at least eight inches. Next dissolve the sugar with the water in the barrel, add the alcohol, agitate and add the beans; place cover on the hand hole plate, ascertaining that it is absolutely air tight; macerate at least three months, the longer the better, with frequent agitations, by either hand or mechanical power. At the end of the macerating period, allow the barrel to remain undisturbed for several days, and the finished product can be syphoned off ready for immediate use, the remaining mass be placed in a powerful screw press, and the liquid separated, or can be placed in a percolator or separating funnel, and the remaining solution displaced with either dilute spirits or water, the resultant liquid filtered and added to the original product. Should the operator entertain any ideas in favor of percolation, after separating, the clear liquid from the magna, or beans, can be percolated with the separated liquid, or a portion of the original menstruum can be retained for that purpose. The finished product should in all cases be carefully measured and the shrinkage made good, either by direct addition or through the percolator, as it is well known that when water and alcohol are mixed an immediate perceptible shrinkage occurs. The capacity of each barrel should never exceed twenty-five gallons.—*The Spice Mill.*

MAKE-UP OF THE LABEL.

(Continued from page 177.)

man. He said, "Go ahead and label your products. Label them as you see fit and we trust to find you in line; and if not, we will help you to get in line." I don't believe there will any danger if you go right ahead and label your products as nearly as you can define the law. There is going to be some quibbling in some States; we have it in our own State, and had it bitter. It was a matter of graft purely in Pennsylvania, complete robbery, but it is cleared off now.

Mr. Mann:

A committee as you suggest while most desirable would not be very effective.

Dr. Stearns:

It seems to me that Dr. Eckert has expressed the idea when Secretary Wilson says that we are to label our products as nearly as we can, and having done so we have conformed with the law, and for the time being that is all we can do. That is the reason we were very anxious to hear from Mr. Mann. I think he has covered the subject very fully. Dr. Eckert's remarks have also brought in various different questions of interest. But there are still a number of matters to be disposed of and that are to come up before this meeting. For that reason I think it would be well for some one to make a motion for the appointment of such a commission. I would like to have Mr. Mann make that motion and have him made chairman of that committee.

Dr. Eckert:

This matter of Label Committee has been discussed for some time, and it strikes me as being a good plan to have a Label Committee of which members could consult and send in proposed labels, and after passing on one send it out to members of the Association and let them know what form had been proposed for certain States; then the members of the Association would know just what was being done.

Mr. Mann:

Unless there are some other questions, I make a motion that a committee be named to take up just that line of work. Carried.

COLD CREAM.

The following formula, which differs somewhat from the usual run of cold cream recipes, will be found to give a perfectly white and elegant preparation which keeps its color almost indefinitely:

Borax	80 grains
Spermaceti	2½ ounces
White wax	2½ ounces
Stearine	½ ounce
Liquid paraffin	10 fl. ounces
Otto of Rose.....	20 minims
Concrete oil of orris.....	10 grains
Water	5 fl. ounces

Melt the waxes together, keeping the temperature as low as possible, add the oil, stir, add the borax dissolved in the water, stir vigorously, and when nearly set add the perfumes and stir till cold.—*British and Colonial Druggist.*

NEW INCORPORATIONS.

THE VALLEY CITY MANUFACTURING COMPANY has been incorporated at Lansing, Mich., with a capitalization of \$1,000, of which half has been paid in. The purpose is to manufacture and sell extracts, perfumes, soaps and other articles. Those interested are William P. Riley, E. B. Christian and B. M. Palmer.

Articles of incorporation have been filed by THE VALLEY CITY PHARMACAL Co., Grand Rapids, Mich., with a capital of \$10,000, their purpose of manufacturing pharmaceutical preparations, physicians' supplies, flavoring extracts, perfumes, etc. Stockholders are Wm. P. Riley, Glenn H. Downes and Wm. J. Piepenbrink.

Nathan Kopf, of Brooklyn, N. Y., appears among the directors of the IMPERIAL PERFUMERY WORKS, of Brooklyn, just incorporated with a capital of \$15,000.

THE CORB SOAP CO., having for its purpose the establishment of soap factories, etc., has been incorporated with a capital stock of \$25,000. Its headquarters are at Eureka Springs, and B. H. Blocksom is its president. Three thousand seven hundred and fifty dollars of the stock has been subscribed.

THE JOSLIN, SCHMIDT Co., Cincinnati, O., has been incorporated with a capital of \$400,000 by Joseph Weiss, Henry Brinckman, George H. Feltman, Charles A. Joslin and David S. Oliver. The corporation is the conversion of the partnership business now conducted under the same name. The company deals in soap and kindred products, and has a large plant at St. Bernard. The present partners are O. F. Joslin and H. B. Schmidt. The stock is to be divided by \$300,000 in common and \$100,000 preferred stock.

THE GEYSERITE SOAP COMPANY, of Denver, capitalized at \$1,000,000, has been reorganized and Mayor D. N. Heizer, of Colorado Springs, has been elected vice-president, and Henry Sachs of this place treasurer. C. F. Rickey has also purchased a large block of stock in conjunction with the other two mentioned and the company is now controlled entirely by Denver and Colorado Springs capitalists. The president of the company is Mr. Joslin, of the Joslin Dry Goods Company of Denver. According to a statement made to-night the company will enlarge the output of the plant in Denver.

THE G. W. SCHMID MANUFACTURING COMPANY, Carthage, N. Y., has been incorporated to manufacture cough drops, toothache balm, breath perfume and kindred preparations. The directors are G. W. Schmid, Bessie Schmid and Christian N. Schmid. G. W. Schmid is the president and Bessie Schmid the secretary.

IN THE TRADE

Mr. Carl Bomeisler, 420-424 East One Hundred and Sixth Street, New York, returned on the 26th of November from the other side, with a large assortment of novelties in cut-glass bottles and fancy boxes for perfumers. He expects to have his entire line ready for the trade right after New Year's.

The American Talc Co., Boston, Mass., have sent us a 4-page folder devoted to talc and talcum powder, and describing the product of their mines in North Carolina and Georgia.

To secure a bond issue of \$750,000, the B. T. Babbitt Company has mortgaged its new plant in North Bergen Township, N. J., for that amount to the Central Trust Company. The lands of the Babbitt Company are on the westerly side of the New York, Susquehanna & Western Railroad, at a place formerly called Granton and now known as "Babbitt." The property covers eighty-seven acres of land, with one of the largest soap manufacturing plants in the country.

A fire, caused by defective wiring, destroyed the plant of the Akron Extract and Chemical Company, Akron, O. Hundreds of gallons of perfume and chemicals were lost. The damage exceeds \$25,000.

The French Government has given out the text of the Franco-Canadian treaty, which, when ratified by the respective Parliaments, will replace the treaty of 1893 and will operate for ten years.

Canada gives an intermediate tariff on perfumery, soap, pomade, etc.

The signatories reciprocally agree to extend the most favored nation administrative treatment in connection with all commerce between the two countries.

Earl W. Cox has begun the manufacture of soap at No. 242 Linden Street, Fond du Lac, Wis. The soap is a neutral product designed for laundry purposes and for scrubbing all rough work. It is sold by the gallon.

THE RACINE QUIXOTE COMPANY, which for the last several years has been conducted by Louis Schneider, has been sold to the W. J. Kramer Oil Company of Milwaukee, Wis., and the manufacture of the company's products will hereafter be carried on in that city.

Towards the close of the drug auctions at the Commercial Sale Rooms, Mincing Lane, on Thursday, Mr. Devitt, of Messrs. Lewis and Peat, referred in gracious terms to the retirement of Mr. F. Harwood Lescher (Evans Sons, Lescher and Webb, Limited) at the close of the year. He thought that they ought not to let such an occasion pass without an expression of the sentiment of the "Lane," towards that gentleman, who had announced that he was going to retire from the drug trade, although others might

think it was the drug trade that was going to retire from them. Mr. Lescher had earned the leisure he was about to enjoy, and he was sure they all hoped that he would have long life, happiness and good health.

Mr. Lescher expressed his gratification at receiving this spontaneous display of good-will towards him, observing that he received it with mingled pain and pleasure—pain at leaving old friends, and pleasure at the kind words that had been uttered.—*British and Colonial Druggist*, London.

We are just in receipt of the official report of the thirteenth annual meeting of the Manufacturing Perfumers' Association, held in New York April 9-11, 1907.

This tasteful volume is a marked departure from previous editions, as the Secretary explains in his Foreword. In the front is a full-page half-tone cut of Mr. Henry Dalley, and a fitting tribute to his work for the Association from the pen of Mr. Theo. Ricksecker.

Similar illustrations of President Ricksecker, Secretary Hyde and Treasurer Bradley appear.

One hundred and four pages are devoted to the proceedings—48 to the Appendix, which contains the papers read at the meeting, and the remaining 54 to the Secretary's résumé of the Pure Food and Drugs Act, Constitution, List of Members, and Index.

The volume is bound in tan cloth, and measures $6\frac{1}{2} \times 9\frac{1}{2}$ inches.

A hasty examination discloses a few errors, mainly typographical, and on the whole the Secretary is to be congratulated on having produced an excellent piece of work.

OBITUARY.

Frederick A. Robinson, Malden, Mass., died on December 9, at his home. He had been engaged in the manufacture of soap in that city for many years, the plant being sold last spring to the Potter Drug and Chemical Co.

He was born in Taunton 70 years ago, where he was educated in the public schools and at Bristol Academy. He was a member of the Middlesex Club, the Republican Club of the State, Mt. Vernon Lodge of Masons, Tremont Lodge, I. O. O. F., the Royal Arcanum and the A. O. U. W.

He is survived by a widow, two sons and a daughter.

Philip Schmidt, one of the owners of the La Crosse Soap Works, died on November 26, after a short illness. Mr. Schmidt came to La Crosse in 1880 from Watertown, where he had been engaged in the manufacture of soap. He was 75 years of age and leaves a widow and three children.

August Dousson, a pioneer perfumer, died recently in New Orleans, La., at the age of 76.

William S. Hempstead, of New London, Conn., died at his home on December 12, at the age of 86. He had been engaged in the manufacture of soap and candles for many years, in partnership with John B. McEwen, whose interests he bought out shortly before Mr. McEwen's death some years ago. Mr. Hempstead leaves a wife and three sons.

ON THE SCENT.

Mr. F. F. Ingram, of Detroit, should be heartily commended for the effective work he is doing to promote the parcels post system. In a special article written for the *Indianapolis Sun* he presented a logical and convincing exposition of the subject. The interests of the Manufacturing Perfumers' Association in regard to the parcels post are in good hands.



We present herewith an excellent likeness of Mr. Burton T. Bush, who has been appointed Sales Manager for W. J. Bush & Co. (Incorporated), 100 William Street, New York. Mr. Bush will remain in New York until after the holidays, and on about January 4th, 1908, will commence a long trip that will entail a tour of the entire country.

Headquarters in America for pastes and adhesives is the southeast corner of William and John Streets, New York City. Here at No. 100 William Street are the offices of the Arabol Manufacturing Company, which have brought

the manufacture of adhesives well-nigh to scientific perfection. Of special interest to our readers are Tinnol, for pasting labels on tin; Crystol, for pasting labels on glass, and Condensed Paste Powder, for a cheap paste in convenient form. The goods of the Arabol Manufacturing Company have the name of being all that is claimed for them, and the firm is prepared to meet any individual or specific wants, if you only state your case.

Fred P. Fenton, proprietor of the Mason Mfg. Company's Soap Works, Woonsocket, R. I., was badly but not seriously burned on the neck and back Thursday morning at the works by boiling over of grease from a vat.

On Saturday, December 14, 1907, Mr. J. M. Bush sailed for England on the *Philadelphia*.

J. Manheimer, 28 Gold Street, New York, is mailing to the trade a list of essential oils, sundries, etc., that is bringing him many thanks. The list is characterized by two departures from established practice—it is only $4\frac{1}{4} \times 5\frac{1}{4}$ inches, and no prices are quoted, except for colors and artificial flavors.

The Maple City Soap Co., Monmouth, Ill., has been sold to the Procter & Gamble Soap Co., of Cincinnati, O.

PATENTS, TRADE-MARK, ETC.



NOTE TO READERS.

This Department is conducted under the general supervision of Samuel E. Darby, Esq., Patent and Trade-Mark Attorney, 220 Broadway, New York, formerly Chief Clerk and Examiner U. S. Patent Office. This report of patents, trade-marks, labels and designs is compiled from the official records of the Patent Office in Washington, D. C. We include everything relating to the four co-ordinate branches of the essential oil industry, viz.: PERFUMES, SOAP, FLAVORING EXTRACTS and TOILET PREPARATIONS.

The trade-marks illustrated are described under the heading "Trade-Marks Applied For," and are those for which registration has been *allowed*, but not yet *issued*. All protests for infringement, etc., should be made promptly to the Commissioner of Patents, Washington, D. C.

All inquiries relating to patents, trade-marks, labels, copyrights, etc., will receive Mr. Darby's attention if addressed to

PATENT AND TRADE-MARK DEPT.,
Perfumer Pub. Co.,
100 William St.,
New York.

PATENTS GRANTED.

872,819.—CAKE OF SHAVING-SOAP.—Martin H. Ittnei, Jersey City, N. J., assignor to Colgate & Co., New York, N. Y., a firm.

A cake of soap, the base of which presents the greatest diameter of the cake, said diameter and the contour of the base adapting said base for closely conforming to the angle at the bottom and sides of a usual shaving mug, said cake diminishing in cross section upwardly from a narrow vertical margin which bounds said base, the apex of said cake being formed by a small plane surface parallel to the plane of the base, substantially as described.

873,497.—RECEPTACLE FOR POWDERED SUBSTANCES.—Young K. Buell, New York, N. Y.

1. A receptacle for powdered substances, comprising a body portion, a cap mounted thereupon and provided with slots of substantially arcuate form, a gage plate rotatably mounted on the cap and likewise provided with slots of substantially arcuate form, the slots of said gage plate crossing the slots of said cap, and means for turning said gage plate.

2. A receptacle for powdered substances, comprising a body portion provided with slots of substantially arcuate form, and a gage plate rotatably mounted upon said body portion and likewise provided with slots of substantially arcuate form, the slots of said gage plate crossing the slots of said body portion, all of the slots in said body portion and said gage plate being narrower at their inner ends.

TRADE-MARKS APPLIED FOR.

10,223.—The N. K. Fairbank Co., Chicago, Ill.—Soap.
21,432.—Frederick E. Frost, Worcester, Mass.—Toilet
soap paste.

25,925.—The Cheney Chemical Co., South Manchester, Conn.—Cleaning and polishing powder.

27,133.—Talcum Puff Co., Inc., Asheville, N. C.—Talcum powder.

27,989.—Josie A. Wanous, Minneapolis, Minn.—Hair tonic compound.

28,037.—Fischer Bros., Seattle, Wash.—Flavoring extracts.

28,262.—The H. B. Claflin Co., N. Y.—Antiseptic lotions and powders.

28,310.—Cucura Co., Tulsa, Ind. Ter.—Hair tonic.
28,401.—The St. Luke Remedies Co., New York.—Hair

20,040.—The Universal Drug & Chemical Co., Augusta.

20,308.—Hall & Buckal New York, N. Y.—Dentifrices.

30,419.—Chas. V. Cross, San Francisco, Cal.—Antiseptic

30,483.—Charles E. Duck, Baltimore, Md.—Tooth

30,519.—Henry Solomon, Wellcome, London, England.—

30,571.—Theodor Metzger, Stamford, Conn.—Soap.

30,581.—Vail Bros., Philadelphia, Pa.—An odorless deodorant for toilet uses.

30,616.—Frederick Stearns & Co., Detroit, Mich.—Perfumes.

30,761.—Abbie Gertrude Baumgarten, New York.—Skin and face food, powder, lotion balm, rouge, tooth powder,

scalp tonic.
30,762.—Abbie Gertrude Baumgarten, New York.—Skin

and face food, powder, lotion balm, rouge, tooth powder, scalp tonic.

30,763.—Abbie Gertrude Baumgarten, New York.—Skin and face food, powder, lotion balm, rouge, tooth powder, scalp tonic.

30,764.—Abbie Gertrude Baumgarten, New York.—Skin and face food, powder, lotion balm, rouge, tooth powder, scalp tonic.

30,780.—Black Drug & Chemical Co., Akron, Ohio.—Flavoring extracts.

30,784.—Mary J. Dodson, Houston, Texas.—Scalp food.

30,788.—Walter K. Peek, New York, N. Y.—Tooth powder, tooth paste or tooth wash.

30,807.—The Knowlton Danderine Co., Chicago.—Scalp tonic.

30,816.—Alexander Robertson, Roseneath, Scotland.—A medicated lotion for human use.

30,909.—Herbert L. Hering, Atlanta, Ga.—Hair tonic.

30,976.—John S. Harris, New York.—Soap.

NEW NAMES.

"EXTASIA," "FIANCINA."—For toilet preparations and perfumes.—Wm. B. Riker & Son Co., New York.

PURE FOOD LAWS.

We have received Food Inspection Decisions Nos. 80, 81, 82 and 83 from the U. S. Department of Agriculture. They deal with the following subjects:

No. 80—Glazed coffee.

No. 81—Labeling of caramels.

No. 82—Labeling of coffee produced in the East Indies.

No. 83—Issue of a guaranty based on a former guaranty.

We would suggest that all manufacturers write to the Secretary of Agriculture for a copy of No. 83.

MINNESOTA:—

ST. PAUL, MINN.—A new set of rulings will be issued by Food and Dairy Commissioner, Slater about the first of December, the changes being for the purpose of securing uniformity. All labels which were considered legal under the department's former rulings will continue so.

TEXAS:—

GALVESTON, TEX.—The government pure food laboratory here has been completed. It is the third largest in the United States and is located in the Post Office building.

On page 163 of our November issue will be found brief mention of an incident at the recent meeting of the A. E. M. A. that caused a stir at the time. We would suggest that Dr. Stearns, and all others interested in the matter of food preservatives, consult Food Inspection Decision No. 76, and Memorandum VI accompanying same.

TREASURY DECISIONS.

(T. D. 1276.)

TREASURY DEPARTMENT,
OFFICE OF COMMISSIONER OF INTERNAL REVENUE,
WASHINGTON, D. C., November 26, 1907.

SIR: I have just been able to take up for consideration your letter of November 7, in which you complain that internal-revenue officers and agents are accompanied in their visits to taxpayers by food inspectors who are acting under the authority of the Department of Agriculture.

Replying to your request for an opinion, I have to say that, in my judgment, revenue officers have no authority

to divulge to any person other than their superior officer information obtained by them while visiting taxpayers in an official capacity. If they allow other persons to visit the premises of taxpayers with them and thus allow the information obtained to become known to such other persons, this, of course, would, in my opinion, be in violation of Section 3167, Revised Statutes.

If officers of the Department of Agriculture desire certain information which they can not obtain, but which is in the possession of the Treasury Department, it lies in the discretion of the Secretary of the Treasury to give the information desired to the Secretary of Agriculture, who may then give it to his subordinate officials.

This conclusion is in line with an opinion rendered to the Commissioner by the Solicitor of Internal Revenue May 10, 1906, which opinion was duly approved by the Commissioner, holding expressly that all information secured by Government officers or agents under the operation of law is the property generally of the Government of the United States, but particularly the head of the Department whose officers obtained the same, to be used by him in accordance with the provisions of Section 3167, Revised Statutes.

This position is strengthened by a consideration of the fact that the power to inspect the premises of taxpayers was stricken from the bill by the committee of Congress having it in charge.

Respectfully,

JOHN G. CAPERS,
Commissioner.

(T. D. 28540.)

Floral waters.

BURR v. UNITED STATES.

U. S. Circuit Court, Southern District of New York. November 12, 1907. Suit 4523.

FLORAL WATERS—UNENUMERATED ARTICLES—WASTE—DRUGS.

Floral waters are dutiable as unenumerated manufactured articles under section 6, tariff act of 1897, rather than as waste under paragraph 463 or as drugs under paragraph 20.

On application for review of a decision of the Board of United States General Appraisers.

[Decision in favor of the Government.]

For decision below see G. A. 6436 (T. D. 27600), affirming the assessment of duty by the collector of customs at the port of New York on merchandise imported by E. H. Burr.

This merchandise consisted of floral waters, which, on the authority of *Euler v. United States* (147 Fed. Rep., 765), were held to have been properly classified as unenumerated manufactured articles under section 6, tariff act of 1897. The importer contended that they were dutiable as waste under paragraph 463 or as drugs under paragraph 20.

Comstock & Washburn (Albert H. Washburn of counsel), for the importer.

D. Frank Lloyd, assistant United States attorney, for the United States.

MARTIN, District Judge: Decision affirmed.

DECEMBER MARKET REPORT AND PRICE CURRENT.

THE ESSENTIAL OILS QUOTED BELOW ARE THOSE OF HIGH QUALITY AND UNDISPUTED PURITY ONLY.

ESSENTIAL OILS.

The lull which always comes at this time of the year has made itself felt notably in the Essential Oil market. Most of the holiday goods were made up long since, and with money conditions somewhat better, but still not easy, no one expected that sales would amount to much. New crop Messina Oils are beginning to come to market, bringing about the usual recession in prices. There is still considerable of the last crop Oil Lemon on hand, held back as it was by the Customs authorities, so that some agents are making their own prices before new crop arrives in any quantity. It is stated that new crop Oil Bergamot already here is far from acceptable in quality, and is woefully lacking in ester content. Hardly any Bergamot Oil of 37-38 ester is obtainable, and what comes in without any stated ester is generally 35% or below. Prices will probably rise when buying starts.

The latest information concerning Oil Orange is that the crop is somewhat larger than was expected, although still short, and prices will hardly be lower. Chief interest centers about the question of contracts, treated fully in another part of the REVIEW.

The printer's devil in our last issue altered the quotation for Otto Rose. The correct prices appear below, that no misunderstanding continue as to the position of this important product.

The conditions of the market affecting Almond Oil are becoming relatively more settled. The plentiful crop of Almonds that has been secured, after two practically disastrous seasons, has caused a large reduction in values, although these are still considerably above former average. The excessive shrinkage in stocks of the world (in some cases even to extinction), owing to the two seasons' failure, must, however, be taken into account. Some reduc-

tions may occur, but it does not seem probable that we shall reach really normal conditions, with the old range of prices, for some time ahead.

BEANS.

Strange to say, although the sales abroad of Bourbons have been somewhat lower, prices still remain very firm. Buyers hold off because they fear that there is some artificial force at work. The question is: How long can the foreign holders keep prices up? or how long can the consumers wait for goods? The Pure Food Laws have been in operation now for a long enough time to permit of proper adjustment, so it is more than possible that prices will not hold quite so firmly. This is what the consumers hope.

SOAP MATERIALS.

It is the end of the year, every one says, and therefore no one cares to buy stock. This accounts at least in part for the still further decrease in prices of soap materials. The depression will not last long, for with easier money and a renewal of manufacturing activity the demand must be increased. Any one who can afford to buy now will hardly fail to buy well at the following prices:

Quotations are:

Tallow, city, .05½ (hhds.); country, .05½.
Grease, brown, .04½; yellow, .05.
Cotton Seed Oil, crude, tanks, .34½; summer, yellow, prime, .38½.
Cocoanut Oil, Cochín, .8½; Ceylon, .07¼.
Olive Oil, green, .75; yellow, .75.
Olive Oil Foots, prime, .07¼; good quality, .07¼.
Palm Oil, Lagos, .06½; red prime, .06¼.
Chemicals, borax, .08; caustic soda, 80 p. c. basis of 60%, \$1.90.
Rosin, 1st run, .27; 2d run, .29; 3d run, .31; 4th run, .33

Almond, Bitter.....per lb.....	\$3.50
" F. F. P. A.....	4.50
" Artificial.....	.75
" Sweet, True.....	.47-.57
" Peach-kernel.....	.39-.41
Amber, Crude.....	.14
" Rectified.....	.20
Anise.....	1.25
Aspic (Spike).....	1.20
Bay, Porto Rico.....	3.50
Bay.....	2.50
Bergamot, 37-38%.....	4.00
Bergamot, 35%.....	3.75
Birch (Sweet).....	2.50
Bois de Rose, Femelle.....	4.50
Cade.....	.20
Cajeput.....	.55
Camphor.....	.18
Caraway Seed.....	1.25
Cardamom.....	20.00
Carvol.....	2.45
Cassia, 75-80%.....	1.05
Cedar, Leaf.....	.75
" Wood.....	.32
Cinnamon, Ceylon.....	8.00
Citronella.....	.35
Cloves.....	.90
Copaiba.....	1.35
Coriander.....	14.00
Croton.....	.85
Cubebs.....	1.80
Eucalyptus, Australian, 70%.....	.70
Fennel, Sweet.....	1.10
" Bitter.....	.75
Geranium, African.....	4.00-4.25
" Bourbon.....	3.50
" French.....	11.00
" Turkish.....	2.75

Ginger.....	\$5.00
Gingergrass.....	1.35
Hemlock.....	.60
Juniper Berries, twice rect.....	1.30-1.50
Kananga, Java.....	4.00
Lavender, English.....	7.00
" Cultivated.....	3.50
" Fleurs, 28-30%.....	3.00
Lemon.....	1.55
Lemongrass.....	1.25
Limes, expressed.....	2.00
" distilled.....	.90
Linaloe.....	2.50
Mace, distilled.....	.90
Mustard, natural.....	4.50
" artificial.....	2.00
Myrbane, rect.....	.12
Neroli, petale.....	80.00-100.00
" artificial.....	16.00
Nutmeg.....	.90
Orange, bitter.....	2.60
Orange, sweet.....	2.60
Origanum.....	.40
Orris Root, concrete.....(oz.)	3.50-4.20
Patchouly.....	4.50-5.50
Pennyroyal.....	3.50
Peppermint, W. C.....	1.75-1.80
Petit Grain, American.....	5.00
" French.....	5.50
Pimento.....	2.25
Rose.....(oz.)	5.75-5.60
Rosemary, French.....	1.10
" Trieste.....	.50
Sandalwood, East India.....	3.25
Sassafras, artificial.....	.45
" natural.....	.80
Safrol.....	.55
Savin.....	1.40-7.50

Spearmint.....	\$2.50
Spruce.....	.70
Tansy.....	4.50
Thyme, red, French.....	1.10
" white, French.....	1.25
Vetivert, Bourbon.....	8.50
" Indian.....	42.00
Wintergreen, artificial.....	.40
Wormwood.....	4.50
Ylang Ylang.....	50.00-65.00

BEANS.

Tonka Beans, Angostura.....	.85
Surinam.....	.30
Para.....	.30
Vanilla Beans, Mexican.....	\$4 25-7.00
" Cut.....	3.75-4.00
" Bourbon.....	3.00-3.50
" Tahiti.....	1.00-1.25

SUNDRIES.

Ambergris, black.....(oz.)	\$20.00
" gray.....	35.00
Civet, horns.....	1.75-1.85
Cologne Spirit.....	2.70
Cumarin.....	3.40-3.50
Heliotropine.....	1.75-1.85
Musk, Cab., pods.....(oz.)	8.00
" grain.....	15.00
" Tonquin, pods.....	16.00
" grain.....	21.00
" Artificial, per lb.....	2.00
Orris Root, Florentine, whole.....	.13
Orris Root, powdered and granulated.....	.16
Talc Italian.....	.01½-.01¾
Terpineol.....	.40-.50
Vanillin.....	.33-.35

LANOLIN**'BRITISH'****Adeps Lanae U. S. P.**

This is what a prominent manufacturer of toilet preparations wrote us a short time ago. A year or so ago he used our product and since then has tried practically every other kind in the market; now he returns to us, and this time to stay. Let us send you samples and quote prices.

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C X C

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TRAVELING SALESMAN WANTED.—To call on Perfumers, Soap Makers, Druggists, Manufacturing Confectioners, &c. Experience, ability and acquaintance with the above trades necessary. Knowledge of Essential Oils desired. Address, with full particulars: ALPHA, care of this paper.

Interest in an established flavoring extract business for sale. A good man qualified to manage the business can acquire a substantial interest for from \$10,000 to \$25,000. Address P. O. Box 1809, New York.

FOR SALE.—Mill and Rutchman Plodder. Full instructions for those inexperienced in making milled soaps. Address Geo. A. Schmidt Co., 405-407 North Ave., Chicago.

SITUATIONS WANTED.

Chemist, expert in manufacturing all perfumes, creams, toilet goods, drug and medical preparations, flavoring extracts, syrups, canning powders, etc. Expert analyzer, eighteen years' experience abroad and here. Best systems in manufacturing, filling and finishing. Skilful, energetic manager wants position. DR. HEINZEL, 124 East Eighty-sixth Street, New York.

Do you wish to engage the services of a successful perfumer and business manager, I have had 12 years' experience as perfumer, with large houses, and have considerable taste in the design of attractive packages. Perfectly posted on cost of materials and manufacturing, and am personally acquainted with the buyers of all the important department stores and the larger druggists, wholesale and retail. Address, in full confidence, BETA, care of this journal.

A good perfumer with a record of satisfactory results is open for a good position after January 1st. Good reasons for changing. Address, in confidence, AROMA, care of this journal.

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WANTED.—Experienced salesman by an established house in the Vanilla Bean Trade. Excellent opportunity for right party. Address Market, care of this journal.

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TORONTO, CAN.

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NEW YORK

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☐ Let me submit you a proposition. Perfumes and Toilet Articles my specialty.

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Manufacturers' Trade-Mark Association

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A MONTHLY ANALYTICAL REVIEW OF THE TECHNICAL REVIEWS OF THE WHOLE WORLD

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